

IRS News Release

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IRS Debunks Frivolous Tax Arguments

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WASHINGTON — The Internal Revenue Service today released an updated document discussing and rebutting many of the more common frivolous arguments made by individuals and groups that oppose compliance with federal tax laws.

Anyone who contemplates arguing on legal grounds against paying their fair share of taxes should read this document first.

This 74-page document, [The Truth about Frivolous Tax Arguments](#), is updated at least once a year by the IRS and is designed to help individuals and groups fully understand their responsibilities and not violate the law.

The document explains many of the common frivolous arguments made in recent years and it describes the legal responses that refute these claims. This document is available on IRS.gov and will help taxpayers avoid wasting their time with frivolous arguments and incurring penalties.

In 2006, Congress increased the amount of the penalty for frivolous tax returns from \$500 to \$5,000. The increased penalty amount applies when a person submits a tax return or other specified submission, and any portion of the submission is based on a position the IRS identifies as frivolous.

"Too good to be true schemes are exactly that--too good to be true," said IRS Chief Counsel Donald L. Korb. "Taxpayers should be careful in making frivolous arguments since courts have routinely rejected them."

A section of this document responds to some of the more common frivolous arguments made in collection due process cases brought pursuant to sections 6320 or 6330.

Another section explains the penalties that the courts may impose on those who pursue tax cases on frivolous grounds. It should be noted that the cases cited as relevant legal authority are illustrative and are not intended to provide an all-inclusive list relating to frivolous tax arguments.